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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
SECURITIES INVESTOR PROTECTION	:
CORPORATION,	:
	:
Plaintiff,	:
	:
v.	:
	:
BERNARD L. MADOFF INVESTMENT	:
SECURITIES LLC,	:
	:
Defendant.	:
-----X	
In re:	:
	:
BERNARD L. MADOFF,	:
	:
Debtor.	:
-----X	

NOTICE OF APPEAL

PLEASE TAKE NOTICE that, pursuant to Rule 8001(f)(1) of the Federal Rules of Bankruptcy Procedure and the Court's Certification Of Net Equity Order Of March 8, 2010 For Immediate Appeal To The United States Court Of Appeals Pursuant To 28 U.S.C. § 158(d)(2) of the Hon. Burton R. Lifland (U.S.B.J.) entered on the 8th day of March, 2010 (the "Certification"), Lawrence Elins and Malibu Trading and Investing, L.P. (the "Elins Objectors") appeal to the United States Court of Appeals for the Second Circuit from the Order (1) Upholding Trustee's

Determination Denying Customer Claims For Amounts Listed On Last Customer Statement; (2) Affirming Trustee's Determination Of Net Equity; And (3) Expunging Those Objections With Respect To The Determinations Relating To Net Equity of the Hon. Burton R. Lifland (U.S.B.J.), entered in the above adversary proceeding on 8th day of March, 2010 (the "Order").

PLEASE TAKE FURTHER NOTICE that in the event that the United States Court of Appeals for the Second Circuit does not authorize the appeal, the Elins Objectors in the alternative hereby appeal the Order under 28 U.S.C. § 158(a)(1) to the United States District Court for the Southern District of New York. In the event that it is necessary, this Notice of Appeal should be deemed a motion for leave to appeal under 28 U.S.C. § 158(a)(3) to the United States District Court for the Southern District of New York for the reasons set forth in the Certification.

The names of all parties to the Order appealed from and the names, addresses and telephone numbers of their respective attorneys are as follows: **See Attached Service List.**

Dated: March 22, 2010

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